



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	6511-17
<b>Date:</b>	August 21, 2017
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: NORWAY TGS NOPEC GEOPHYSICAL CO CUSIP: 87243K208 <b><u>Record Date:</u> 08/14/2017 Payable Date: 09/05/2017</b> <b>CA Web Instruction Deadline: 09/08/2017 8:00 P.M.</b>

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo over the CA Web.

Questions regarding this Important Notice may be directed to Goal Global Recoveries Inc. 212-739-0883.

**\*\*\*\*\*TIME SENSITIVE PARTICIPANT ACTION REQUIRED\*\*\*\*\***  
**PARTICIPANTS MUST REFER TO THE FOLLOWING PAGE FOR REQUIRED ACTION**  
**TO REGISTER AND SUBMIT TAX FORMS VIA GOAL GLOBAL RECOVERIES INC.**

**Important Legal Information:** *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*  
*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).

Non-Confidential



Dear Participants

Please be advised that BNY Mellon, Depository Receipts (DRs), has appointed Goal Global Recoveries Inc. (Goal) to provide withholding tax relief and reclamation services on TGS Nopec Geophysical Co.

All key features of the tax relief service for this issue being handled by Goal will remain essentially the same including:

- BNY Mellon will continue to issue Important Notices via DTC that communicate the procedures, terms and conditions for using DTC's CA Web service to secure withholding tax relief, and any other filing procedures that may be required via a new online system operated by Goal.
- Participants must still make CA Web elections for Relief at Source or Quick Refunds via DTC where applicable.
- DTC Participants will be able to submit their tax relief claims, beneficial owner data (where required), and requisite documentation via a new Goal Group online system called **ADRoit**.
- DTC Participants that wish to lodge tax relief claims on dividends from impacted DR programs will be prompted to register in the **ADRoit** system.
- All tax relief filing methods (Relief at Source, Quick Refund, and Long Form Reclamation) to the extent they are currently available for TGS Nopec Geophysical Co. will be provided by Goal.
- All beneficial owner eligibility and documentation requirements for TGS Nopec Geophysical Co. will remain essentially the same.
- All fees will remain unchanged.

**DTC Participants are urged to contact Goal via email at [ADRoitregistration@goalgroup.com](mailto:ADRoitregistration@goalgroup.com) to learn how to register to use the ADRoit system in advance of the upcoming dividend event.**



BNY Mellon, as DR depository gives notice with respect to an upcoming cash dividend payment for **TGS NOPEC GEOPHYSICAL CO.** Holders of DR shares in TGS NOPEC GEOPHYSICAL CO. as at DR Record Date are eligible to receive the dividend payment and may be entitled to a reduced rate of withholding tax as described in the below notice. Qualifying shareholders' who are resident in a country where a Double Taxation Agreement exists between their country of residence and Norway may apply for a refund by either the Quick Refund method or Long Form Reclaim process.

BNY Mellon has appointed Goal Global Recoveries Inc. (as tax agent) to facilitate holders of the DR by providing assistance in obtaining tax relief services.

Eligible holders will have the possibility to receive their entitlements in line with the applicable tax treaty between their country of residence and NORWAY. The dividend payment will be paid net of the default Norwegian statutory withholding tax rate of 25% and there will be the opportunity for holders to make a reclaim utilizing the quick refund method or standard long form process.

Participants utilizing this service agree to the Agreements, Fees, Representations and Indemnification as stated below.

**DIVIDEND EVENT DETAILS**

<b>NAME OF ISSUER</b>	TGS NOPEC GEOPHYSICAL CO.
<b>COUNTRY OF ISSUANCE</b>	NORWAY
<b>DR PROGRAM TYPE</b>	SPONSORED
<b>DEPOSITARY</b>	BNY MELLON
<b>CUSIP</b>	87243K208
<b>RATIO (DR : ORD)</b>	1 ORD: 1 DR
<b>DR RECORD DATE</b>	14 AUG 2017
<b>DR PAYMENT DATE</b>	05 SEP 2017
<b>ORD RECORD DATE</b>	11 AUG 2017
<b>ORD PAYMENT DATE</b>	24 AUG 2017
<b>ORD GROSS DIVIDEND RATE</b>	NOK 1.19
<b>DR GROSS DIVIDEND RATE</b>	TBA
<b>STATUTORY WITHHOLDING TAX RATE</b>	25%
<b>METHODS OF RECLAIM FILING AVAILABLE</b>	QUICK REFUND LONG FORM RECLAIM

**QUICK REFUND**

<b>CA WEB OPENS</b>	18 AUG 2017 – 9.00AM (EST)
<b>CA WEB DEADLINE</b>	08 SEP 2017 – 8.00PM (EST)
<b>GOAL ADROIT OPENS</b>	18 AUG 2017 – 9.00AM (EST)
<b>GOAL ADROIT DEADLINE</b>	08 SEP 2017 – 8.00PM (EST)

**LONG FORM RECLAIMS**

<b>GOAL ADROIT OPENS</b>	11 SEP 2017 – 9.00AM (EST)
<b>GOAL ADROIT DEADLINE</b>	30 SEP 2022 – 5.00PM (EST)

<b>DOCUMENTATION SUBMISSION</b>	
<b>QUICK REFUND</b>	11 SEP 2017 – 10.00AM (EST)
<b>LONG FORM RECLAIM</b>	30 SEP 2022 – 5.00PM (EST)

<b>GOAL ADMINISTRATION FEE SCHEDULE AND PAYMENT METHOD</b>				
<b>FILING METHOD</b>	<b>PAYMENT METHOD</b>	<b>CUSTODIAL FEE</b>	<b>TAX RELIEF FEE</b>	<b>MINIMUM FEE PER BENEFICIAL OWNER</b>
<b>QUICK REFUND</b>	<b>VIA DTC</b>	<b>NO FEE</b>	<b>UP TO \$0.0075 PER DR</b>	<b>\$25.00</b>
<b>LONG FORM</b>	<b>ACH</b>	<b>NOK 125</b>	<b>UP TO \$0.0075 PER DR</b>	<b>\$25.00</b>

### **Agreements, Fees, Representations and Indemnification of Participants and Beneficial Owners**

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY Mellon undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depositary Receipt for Quick Refund and Long form (with a minimum of \$25.00) and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and the applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgement, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

ELIGIBILITY MATRIX – QUICK REFUND			
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>FAVORABLE</b> <b>15%</b>	10%	INDIVIDUALS, CORPORATIONS, GRANTOR TRUSTS AND ULTIMATE BENEFICIAL OWNER ENTITIES DOMICILED IN COUNTRIES WITH 15% WITHHOLDING TAX TREATIES:  ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, AZERBAIJAN REPUBLIC, BANGLADESH, BARBADOS, BELGIUM, BOSNIA & HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, IVORY COAST, JAMAICA, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAWI, MALTA, MEXICO, MONTENEGRO, MOROCCO, NEPAL, NETHERLAND ANTILLES, NETHERLANDS, NEW ZEALAND, PAKISTAN, POLAND, PORTUGAL, QATAR, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	ELECTION ADJUSTMENT LETTER
UNFAVORABLE 25%	0%	ANY SHAREHOLDER NOT DOMICILED IN A JURISDICTION LISTED AS HAVING A DOUBLE TAXATION TREATY WITH NORWAY.  CHARITIES, PENSION FUNDS, RIC’S, TAX EXEMPT TRUST FUNDS <b>DOMICILED IN THE USA</b> AND SIMILAR ENTITIES MUST ELECT AT THE UNFAVORABLE RATE AS THEY <b>DO NOT MEET</b> ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND	NONE

**ELIGIBILITY MATRIX – LONG FORM**

<b>RATE DESCRIPTION</b>	<b>RECLAIM RATE</b>	<b>ELIGIBLE RESIDENTS</b>	<b>DOCUMENTATION REQUIRED</b>
EXEMPT – 0% (EEA COMPANIES)	25%	NORWEGIAN PUBLIC LIMITED COMPANIES AND OTHER COMPANIES OF THE SAME STANDING WHO ARE THE REAL BENEFICIAL OWNER. THE TAX EXEMPTION MODEL ALSO APPLIES TO FOREIGN COMPANIES ETC, OF THE SAME STANDING AS NORWEGIAN COMPANIES AS MENTIONED IN THE PROVISION, DOMICILED IN AN EEA COUNTRY.	<ol style="list-style-type: none"> <li>1.CLAIM COVER LETTER (GENERATED BY ADROIT)</li> <li>2. NORWEGIAN TAX RECLAIM LETTER (GENERATED BY ADROIT)</li> <li>3.CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. IRS FORM 6166/ CERTIFICATE OF RESIDENCE</li> <li>5. POWER OF ATTORNEY</li> <li>6. NON- INDIVIDUAL QUESTIONNAIRE (GENERATED BY ADROIT)</li> <li>7. PLAN DOCUMENTS</li> <li>8. ATTESTATION (GENERATED BY ADROIT)</li> <li>9.RECLAIM DETAIL SPREADSHEET (GENERATED BY ADROIT)</li> <li>10.ADDITIONAL AUTHORIZATION (GENERATED BY ADROIT)</li> </ol>
FAVORABLE – 15%	10%	ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, AZERBAIJAN REPUBLIC, BANGLADESH, BARBADOS, BELGIUM, BOSNIA & HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, IVORY COAST, JAMAICA, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAWI, MALTA, MEXICO, MONTENEGRO, MOROCCO, NEPAL, NETHERLAND ANTILLES, NETHERLANDS, NEW ZEALAND, PAKISTAN, POLAND, PORTUGAL, QATAR, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> <li>1.CLAIM COVER LETTER (GENERATED BY ADROIT)</li> <li>2. NORWEGIAN TAX RECLAIM LETTER (GENERATED BY ADROIT)</li> <li>3.CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. IRS FORM 6166/ CERTIFICATE OF RESIDENCE</li> <li>5. POWER OF ATTORNEY</li> <li>6. NON- INDIVIDUAL QUESTIONNAIRE (GENERATED BY ADROIT)</li> <li>7. PLAN DOCUMENTS</li> <li>8. ATTESTATION (GENERATED BY ADROIT)</li> <li>9.RECLAIM DETAIL SPREADSHEET (GENERATED BY ADROIT)</li> <li>10.ADDITIONAL AUTHORIZATION (GENERATED BY ADROIT)</li> </ol>

<b>TAX DOCUMENTATION REQUIREMENTS</b>				
<b>DOCUMENT REQUIRED</b>	<b>PURPOSE OF DOCUMENT</b>	<b>SIGNATURES</b>	<b>DOCUMENT GENERATION</b>	<b>INVESTOR TYPES</b>
<b>ADJUSTMENT LETTER COPY - QUICK REFUND</b>	The Adjustment letter lists the original CA Web election and the post CA Web adjustment figures	DTC PARTICIPANT	Generated by the ADRoit system	Details of all applicable beneficiaries
<b>SIGNED COVER LETTER COPY - LONG FORM RECLAIM</b>	The Cover Letter notifies the depository of the relevant details of the claim – required for Audit purposes	DTC PARTICIPANT	Generated by the ADRoit system	All beneficiaries claiming under a Double Taxation Treaty
<b>POWER OF ATTORNEY ORIGINAL - LONG FORM RECLAIM</b>	Where the DTC Participant is making the reclaim on behalf of the Beneficial Owner two Powers of Attorney are required: <ol style="list-style-type: none"> <li>1. A Power of Attorney from the Beneficial Owner to the DTC Participant</li> <li>2. A Power of Attorney from the DTC Participant to BNY Mellon/ Goal Global Recoveries Inc.</li> </ol>	BENEFICIAL OWNER  DTC PARTICIPANT	To be provided by the beneficial owner  Generated by the ADRoit system	All beneficiaries claiming under a Double Taxation Treaty
<b>IRS FORM 6166 ORIGINAL – LONG FORM RECLAIM</b>	This document is the Internal Revenue Service (IRS) confirmation of the beneficial owner’s country of residence, tax identification number. The 6166 form must be specific to Norway.	Internal Revenue Service(IRS) representative	To be obtained from the Internal Revenue Service (IRS)	All beneficiaries that are US resident
<b>CERTIFICATE OF RESIDENCE (NON -U.S.-TREATY COUNTRIES) ORIGINAL LONG FORM RECLAIM</b>	A document confirming residency of the beneficial owner domiciled within a treaty country. This must be signed and bear the stamp or seal of the local tax authority.	Beneficial Owner’s local tax authority	To be obtained from beneficial owner’s local tax authority.	All beneficiaries that are non U.S residents
<b>NORWEGIAN TAX RECLAIM LETTER – ORIGINAL LONG FORM RECLAIM</b>	Letter transferring individual claim to BNY Mellon	DTC Participant	Generated by the Goal ADRoit system	All beneficiaries claiming under a Double Taxation Treaty
<b>CERTIFICATE OF DIVIDEND PAYMENT ORIGINAL LONG FORM RECLAIM</b>	Document certifying the dividend was paid to beneficial owner less withholding tax	DTC Participant	Generated by the Goal ADRoit system	All beneficiaries claiming under a Double Taxation Treaty
<b>ATTESTATION ORIGINAL LONG FORM RECLAIM</b>	The Attestation acts as the beneficial owner confirmation that authorizes a reclaim for each specific dividend	Beneficial Owner	Generated by the Goal ADRoit system	All beneficiaries claiming under a Double Taxation Treaty
<b>DECLARATION OF BENEFICIAL OWNER – ORIGINAL LONG FORM RECLAIM</b>	This document is in the form of a spreadsheet that should list full details of the specific reclaim	Beneficial Owner	Generated by the Goal ADRoit system	All beneficiaries claiming under a Double Taxation Treaty
<b>NON –INDIVIDUAL QUESTIONNAIRE ORIGINAL LONG FORM RECLAIM</b>	This document confirms the structure and purpose of the non-individual and their entitlement to the dividend.	Beneficial Owner	Generated by the Goal ADRoit system	All non-individual beneficiaries claiming under a Double Taxation
<b>PLAN DOCUMENTS COPY LONG FORM RECLAIM</b>	Any document which would aid in the defining of the legal nature of the beneficial owner in their country of domicile	Beneficial Owner	To be supplied by the beneficial owner	All beneficiaries claiming under a Double Taxation Treaty
<b>ADDITIONAL AUTHORIZATION LETTER – ORIGINAL LONG FORM RECLAIM</b>	Additional signing authorization given directly from the ultimate beneficial owner	Beneficial Owner	Generated by the Goal ADRoit system	All beneficiaries claiming under a Double Taxation Treaty

### ADDITIONAL INFORMATION

- BNY Mellon / Goal Global Recoveries Inc. will only process claims that have been submitted by a DTC Participant who holds the Securities through DTC. The DTC Participant must report the position held as at record date 14 AUG 2017.
- The Beneficial Owner/DTC Participant name must remain constant across all documents and where applicable must match to the name stated on the Certificate of Tax Residence (COTR)/IRS 6166 form.
- Where a 6166 form is provided containing the IRS Code ruling 81-100 a Determination Letter will also be required.
- The Statute of Limitations for filing Norwegian reclaims is currently 5 years from the end of year of the dividend payment. In order to facilitate claims that are requested in the final year prior to the expiration date Goal Global Recoveries Inc have set a deadline of 3 months preceding the Statute date. Any reclaims that are requested after the date set by Goal Global Recoveries Inc. will be submitted to the Tax Authority on a best efforts basis only.
- The indicative timeframe for tax reclaim proceeds to be refunded by the Norwegian Tax Authority utilising the Long Form Reclaim method is approximately 18 -24 months from submission.
- All **original** documentation for the Long Form Reclaim process should be sent to Goal Global Recoveries Inc. and must be received by the deadline date of **30<sup>th</sup> September 2022**. For this reason and for the avoidance of documentation being lost in transit we strongly recommend that the documents are sent via a secure method such as FedEx, UPS, DHL (for example) to our New York office at 17 State Street, Suite 4000, New York, NY 10004, USA and that the tracking number of the package is recorded.
- Pension Funds and Charities that are domiciled in the USA do not qualify for a reduction in withholding tax as the Norwegian Tax Authority consider them to be organised as tax exempt Trusts. As such they are not recognized as resident in the USA within the meaning of the double taxation treaty between Norway and USA, as defined in article 3(1) (b) (ii).

### IMPORTANT NOTICE – INVENTORY OF APPENDICES

Appendix A	Quick Refund Adjustment Letter
Appendix B	Cover Letter
Appendix C	Norwegian Tax Reclaim letter
Appendix D	Certificate of Dividend Payment
Appendix E	Power of Attorney
Appendix F	Non -Individual Questionnaire
Appendix G	Attestation
Appendix H	Declaration of Beneficial Owner
Appendix I	Additional Authorization Letter

#### ADRoit by Goal Global Recoveries Inc.



BNY Mellon offers the ADRoit system as a secure platform for the submission of the beneficial owner data and the creation of the requisite documentation.

The system will automatically generate the necessary documentation which the participant can easily access, complete, sign and submit to BNY Mellon/Goal Global Recoveries Inc.

A one-time registration process is required in order to use ADRoit. For registration purposes **only** please contact [adroitregistration@goalgroup.com](mailto:adroitregistration@goalgroup.com). For all other ADR related enquiries please contact [adroit@goalgroup.com](mailto:adroit@goalgroup.com) or call Goal Global Recoveries Inc. on +1 (212) 739 0883



CONTACT DETAILS	
Contact Names at Goal Global Recoveries Inc.	Estebania Concepcion
Secondary Contact	Nicholas Schmidt
Local US Contact Telephone Number	+1 (212) 739 0883
E-Mail Address	adroit@goalgroup.com
Company Name	Goal Global Recoveries Inc.
Street Address	17 State Street, Suite 4000
City/State/ZIP	New York, NY 10004

**BNY Mellon Warning and Disclaimer:**

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon and its agents for any all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also **“Agreements, Fees, Representations and Indemnification”** above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk, it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

**Goal Global Recoveries Inc. Disclaimer:**

All information contained in this Important Notice, including, but not limited to tax information, has been compiled in good faith from multiple third party sources. While all reasonable care has been taken in the compilation and publication of the contents of this Important Notice, the information is subject to change.

Local market conditions and possible advanced deadlines imposed by local agents may cause actual deadlines to frequently vary from statutory deadlines. Therefore, to minimize risk, it is strongly advised that DTC Participants file their claims as soon as possible because the depository agents and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the circumstance where local market rules, whether imposed by a local agent or a Tax Authority, cause any conflict with the information provided in the Important Notice (prior to or after publication), the local market rules shall prevail.

The information contained herein is for informational purposes only and is not intended to be a substitute for obtaining tax, accounting, or financial advice from an appropriate professional advisor.